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Examiner Daniel R. Sellers - Unit 2644 United States Patent and Trademark Office	(571) 273-8300	(571) 272-2600

FROM: Shahpar Shahpar

PHONE: 602-382-6306

MESSAGE:

Attached is the Response to Office Action dated January 19, 2006 regarding Serial No. 09/964,191

ORIGINAL DOCUMENT:	Will not be sent	NUMBER OF PAGES (Including Cover):	6
CONFIRMATION NO.:		CLIENT MATTER NO.:	29288.2700
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PAGE 1/6 * RCVD AT 4/19/2006 2:05:48 PM [Eastern Daylight Time] * SVR:USPTO-EFXRF-1/18 * DNIS:2738300 * CSID:602 382 6070 * DURATION (mm:ss):02:12

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I hereby certify that this correspondence, along with any accompanying documents, pursuant to 37 C.F.R. §1.8, are being sent via facsimile to (571) 273-8300 or deposited with the United States Postal Service via First Class mail addressed to: Mail Stop AF, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Date: April 19, 2006By: Linda B.**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
PATENT**

Inventor(s): Isao KAKUHARI et al. Docket No.: 29288.2700

Assignee(s): MATSUSHITA ELECTRIC
INDUSTRIAL CO., LTD.

Serial No.: 09/964,191

Filing Date: September 26, 2001

Examiner: Daniel R. Sellers
Art Unit: 2644TITLE: SIGNAL PROCESSING
DEVICE AND RECORDING
MEDIUM**RESPONSE TO OFFICE ACTION UNDER 37 C.F.R. §1.113**

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Honorable Commissioner:

In reply to the Office Action mailed on January 19, 2006, please consider the following amendments and remarks. This Response is being timely filed within 3 months of the mailing date of the Office Action, so that no extension fee applies.